

Message Text

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43

ACTION AF-18

INFO OCT-01 ISO-00 CAB-09 CIAE-00 COME-00 DODE-00 DOTE-00

EB-11 INR-11 NSAE-00 RSC-01 FAA-00 L-03 DRC-01 TRSE-00

/055 W

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R 171510Z SEP 74

FM AMEMBASSY ACCRA

TO SECSTATE WASHDC 4971

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EO 11652 NA

TAGS: EAIR GH

SUB: CIVAIR: FURTHER PRESSURE ON PANAM

REF: A) ACCRA 5019 B) STATE 203526

1. COMMISSIONER OF INCOME TAX HAS ORDERED ACCRA PANAM OFFICE TO APPEAR OCT 14 WITH ACCMOUNTS AND OTHER STATMENTS FROM 1946-47 TAX YEAR ONWARD. PANAM HAS BEEN EXEMPTED FROM GHANA INCOME TAX ON BASIS OF LEGISLATION EXEMPTING FOREIGN CARRIERS "IF THE COMMISSIONER IS SATISFIED THAT AN EQUIVALENT EXEMPTION IS GRANTED BY THE COUNTRY IN WHICH SUCH (CARRIER) IS RESIDENT TO (CARRIERS) RESIDENT IN GHANA."

2. PANAM REP HAS BEEN TOLD INFORMALLY THAT PANAM MAY HAVE BEEN GIVEN EXEMPTION IN ERROR SINCE IT COULD BE ARGUED THERE IS NO RECIPROCAL US EXEMPTION (BECAUSE THERE IS NO GHANAIAN CARRIER PERMITTED TO OPERATE TO US).

PANAM HERE BELIEVES IT WAS ONCE GIVEN DOCUMENT SPECIFICALLY EXEMPTING IT FROM GHANA INCOME TAX BUT DOES NOT HAVE IT IN ACCRA FIWLES; IT HAS REQUESTED COPY OR CITATION FROM PANAM NEW YORK.

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3. COMMENT: IT APPEARS CLEAR THIS IS FURTHER GHANAIAN

PRESSURE ON BILATERAL AGREEMENT ISSUE (REFTELS).

4. ACTION REQUESTED: PROVIDE EMBASSY ASAP WITH
CITATION TO US LAW GRANTING US INTERNAL REVENUE
EXEMPTION TO FOREIGN AIR CARRIERS OPERATING OR WHICH
MAY OPERATE TO US.
HANSON

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AVIATION AGREEMENTS, NEGOTIATIONS, AIR ROUTES
Control Number: n/a
Copy: SINGLE
Draft Date: 17 SEP 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: cunninfx
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974ACCRA05152
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D740260-0665
From: ACCRA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740940/aaaabhyh.tel
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Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Reference: A) ACCRA 5019 B) STATE 203526
Review Action: RELEASED, APPROVED
Review Authority: cunninfx
Review Comment: n/a
Review Content Flags:
Review Date: 17 JUL 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <17 JUL 2002 by kelleyw0>; APPROVED <06 MAR 2003 by cunninfx>
Review Markings:

Declassified/Released
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30 JUN 2005

Review Media Identifier:
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Review Withdrawn Fields: n/a
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Subject: CIVAIR: FURTHER PRESSURE ON PANAM
TAGS: EAIR, GH, PANAM
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005